SUBJECTS.

Dewan's reply.—The present practice in regard to the grant of puduval lands is this:—

(1) Where the rate of assessment for a puduval land has been already fixed by the Settlement department, such rate is almost invariably adopted, except when the rate is unduly low, in which case the Revenue department is competent to enhance the rate;

(2) Where no rate has been fixed for a puduval land by the Settlement department, it is competent to the Revenue department to assign one of the prevailing dry rates, which range from 1 to 15 fanams per acre. The Revenue department, in assigning a rate, will take into consideration the rates already fixed for adjoining lands. Government consider the present practice a reasonable one and are not prepared to make any changes. If in any particular case, it is found that there is hardship, it is open to the party aggrieved to bring it to the notice of the Peishkar.

9. *Commutation into money of Thiruppuvaram paid to Jenmis.*

Mr. K. Sankara Pillai (Member, Kottarakara Taluk) requested that Thiruppuvaram paid in kind by the ryots to the Jenmis might be commuted into money as in the case of the Sirkar tax. He proposed that three-fourths of the paddy tax might be allowed to be paid at 6 chuckrams per para and one-fourth at 11 chuckrams, or that the whole might be made payable at 11 chuckrams per para.

Mr. N. Parameswaran Pillai (Member, Chirayinkil Taluk) referred to the inability on the part of the tenants in some cases to pay the dues year by year and to the tendency on the part of the Jenmis to allow the dues to fall in arrears for about 12 years with the intention of obtaining a decree against the property or person of the tenant. The subject was brought forward last session and Government said that they were awaiting the replies of the Peishkars.

Dewan's reply.—Thiruppuvarams are paddy revenues assigned long ago by Government to certain Jenmis and institutions. If we now go and convert them into money, the Jenmis or institutions will claim compensation. That will mean expenditure to the Sirkar. We must first know what the probable expenditure will be, before we do anything. We are waiting for the reports of the Peishkars.

10. *Reduction of price of tax-receipt books.*

Mr. K. Narayana Panicker (Member, Karunagapalli Taluk) said that the price fixed for tax-receipt books

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